

City Auditor & Comptroller



City Auditor and Comptroller



Mission Statement

To provide timely and accurate information to City management in order to facilitate effective management of public resources. In execution, the Department strives to ensure that the expenditure of public funds is in compliance with City policy, San Diego Municipal Codes, regulatory guidance as well as State and federal law. The City Auditor and Comptroller is dedicated to providing these services with a high level of customer service, professionalism and an ongoing commitment to understanding the needs of those we serve.

Department Description

The City Auditor and Comptroller employs both accountants and para-professional staff to execute its mission. The office is divided into four program functions for the City: accounting, reporting, internal auditing, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values, while also functioning as a fiscal advisor to the Mayor, Council members and Chief Financial Officer.

Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Auditor and Comptroller's Office has completed several significant projects. The recent implementation of an on-line employee timecard program, E-time, has improved the City's payroll functions. An easily interfaced accounting information system, Simpler Systems, has made access to accounting information and records easier for all users. The implementation of self-sealing check technology has created significant cost savings and created an efficient automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. The Auditor and Comptroller has implemented regular reviews of the City's internal controls, and the results are released as the annual Internal Control Report.

City Auditor and Comptroller

Budget Dollars at Work

The department goals for Fiscal Year 2008 include:

- Preparation of the Comprehensive Annual Financial Report (CAFR)
- Preparation of a variety of reports on the fiscal condition of City entities
- Design and maintenance of accounting systems
- Maintenance of accounting records
- Compliance reporting
- Budgetary control
- Payment processing
- Payroll processing
- Internal audit

Department Summary

| City Auditor and Comptroller | | | | |
|------------------------------|-------------------|-------------------|---------------------|------------------------|
| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED | FY 2007-2008 CHANGE |
| Positions | 98.82 | 107.00 | 99.00 | (8.00) |
| Personnel Expense | \$ 9,699,045 | \$ 10,286,826 | \$ 10,097,760 | \$ (189,066) |
| Non-Personnel Expense | \$ 574,457 | \$ 2,972,978 | \$ 1,498,211 | \$ (1,474,767) |
| TOTAL | \$ 10,273,502 | \$ 13,259,804 | \$ 11,595,971 | \$ (1,663,833) |

Department Staffing

| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED |
|-------------------------------------|-------------------|-------------------|---------------------|
| GENERAL FUND | | | |
| City Auditor and Comptroller | | | |
| Accounting Operations | 0.00 | 16.00 | 5.00 |
| Accounting Services | 46.67 | 38.00 | 0.00 |
| Administrative Division | 0.00 | 5.00 | 16.00 |
| AP and Systems | 3.70 | 7.00 | 19.00 |
| BTA O&M and Reporting | 15.80 | 0.00 | 9.00 |
| CAFR/Fin reporting | 0.00 | 0.00 | 2.00 |
| CAP/Debt | 0.00 | 0.00 | 20.00 |
| Disbursements | 0.00 | 14.00 | 0.00 |
| Financial Rptg & Budget | 0.00 | 9.00 | 0.00 |
| Govt Acct and Grant CAFR/CYM | 0.00 | 0.00 | 4.00 |
| Grant/O&M | 18.22 | 12.00 | 12.00 |
| Indebtedness | 0.00 | 6.00 | 0.00 |
| Payroll | 0.00 | 0.00 | 8.00 |
| RDA and Other Enterprise | 9.08 | 0.00 | 4.00 |

City Auditor and Comptroller

Department Staffing

| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED |
|-------------------------------------|-------------------|-------------------|---------------------|
| GENERAL FUND | | | |
| City Auditor and Comptroller | | | |
| Revenue/Expense Analysis | 5.35 | 0.00 | 0.00 |
| Total | 98.82 | 107.00 | 99.00 |

Department Expenditures

| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED |
|-------------------------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | | | |
| City Auditor and Comptroller | | | |
| Accounting Operations | \$ - | \$ 1,341,958 | \$ 673,070 |
| Accounting Services | \$ 4,707,179 | \$ 3,872,594 | \$ 91,613 |
| Administrative Division | \$ - | \$ 3,363,778 | \$ 2,978,892 |
| AP and Systems | \$ 500,895 | \$ 1,221,621 | \$ 2,393,001 |
| BTA O&M and Reporting | \$ 1,559,732 | \$ - | \$ 877,585 |
| CAFR/Fin reporting | \$ - | \$ - | \$ 224,392 |
| CAP/Debt | \$ - | \$ - | \$ 1,937,654 |
| City Auditor & Comptroller | \$ - | \$ (656,597) | \$ (226,342) |
| Disbursements | \$ - | \$ 1,116,465 | \$ - |
| Financial Rptg & Budget | \$ - | \$ 1,075,021 | \$ - |
| Govt Acct and Grant CAFR/CYM | \$ - | \$ - | \$ 391,659 |
| Grant/O&M | \$ 2,048,592 | \$ 1,362,885 | \$ 1,155,975 |
| Indebtedness | \$ - | \$ 562,079 | \$ - |
| Payroll | \$ - | \$ - | \$ 678,250 |
| RDA and Other Enterprise | \$ 910,688 | \$ - | \$ 420,222 |
| Revenue/Expense Analysis | \$ 546,416 | \$ - | \$ - |
| Total | \$ 10,273,502 | \$ 13,259,804 | \$ 11,595,971 |

Significant Budget Adjustments

GENERAL FUND

| City Auditor and Comptroller | Positions | Cost | Revenue |
|--|-----------|--------------|---------|
| Salary and Benefit Adjustments | 0.00 | \$ 1,054,420 | \$ 0 |
| Adjustments to reflect the annualization of the Fiscal Year 2007 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation. | | | |

City Auditor and Comptroller

Significant Budget Adjustments

GENERAL FUND

| City Auditor and Comptroller | Positions | Cost | Revenue |
|--|-----------|--------------|-----------|
| Non-Discretionary Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent. | 0.00 \$ | 700,010 \$ | 0 |
| Re-establish the Internal Audit Division Change in job classifications to re-establish the Internal Audit Division. | 0.00 \$ | 211,353 \$ | 0 |
| Increase to Retiree Health Care-Other Post-Employment Benefits (OPEB) Addition of funds to be applied towards the total liability for retiree health care. | 0.00 \$ | 202,745 \$ | 0 |
| Support for Training Provide additional staff training in the areas of finance and accounting to comply with the Kroll Report remediation recommendations. | 0.00 \$ | 103,941 \$ | 0 |
| Revised Revenue Adjustment to Fiscal Year 2007 revenue to reflect Fiscal Year 2008 revenue projections. | 0.00 \$ | 0 \$ | (202,093) |
| Transfer of Annual Audit Funding Transfer of funding for the Annual Audit to the Citywide Program Expenditures Department. | 0.00 \$ | (105,630) \$ | 0 |
| Reduction of Positions Reduction of 1.00 Principal Accountant, 1.00 Accountant III, and 1.00 Payroll Audit Specialist. | (3.00) \$ | (314,647) \$ | 0 |
| Departmental Reorganization Reorganization of the department to enhance efficiencies and organizational effectiveness. | 0.00 \$ | (328,465) \$ | 0 |
| Support for Information Technology Funding is allocated according to a zero-based annual review of information technology funding requirements and priority analyses. | 0.00 \$ | (333,595) \$ | 0 |
| Vacancy Savings Adjustments in personnel expense from positions that are projected to be vacant for a period of time in Fiscal Year 2008 due to personnel transition and salary differentials for new employees. | 0.00 \$ | (477,146) \$ | 0 |

City Auditor and Comptroller

Significant Budget Adjustments

GENERAL FUND

| City Auditor and Comptroller | Positions | Cost | Revenue |
|---|-----------|----------------|-------------|
| Transfer to the Office of the City Treasurer | (5.00) | \$ (549,176) | \$ (69,109) |
| Transfer of 1.00 Principal Accountant, 2.00 Accountant III, and 2.00 Accountant II positions along with associated non-personnel expenditures from the City Auditor and Comptroller Department to the Office of the City Treasurer. | | | |
| Transfer of Property Tax Administration Funding | 0.00 | \$ (1,827,643) | \$ 0 |
| Transfer of funding for Property Tax Administration to the Citywide Program Expenditures Department. | | | |

Expenditures by Category

| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED |
|-------------------------------|-------------------|-------------------|---------------------|
| PERSONNEL | | | |
| Salaries & Wages | \$ 6,622,309 | \$ 6,990,858 | \$ 6,584,643 |
| Fringe Benefits | \$ 3,076,736 | \$ 3,295,968 | \$ 3,513,117 |
| SUBTOTAL PERSONNEL | \$ 9,699,045 | \$ 10,286,826 | \$ 10,097,760 |
| NON-PERSONNEL | | | |
| Supplies & Services | \$ 298,976 | \$ 2,463,250 | \$ 587,518 |
| Information Technology | \$ 152,647 | \$ 389,632 | \$ 844,584 |
| Energy/Utilities | \$ 108,439 | \$ 105,701 | \$ 51,714 |
| Equipment Outlay | \$ 14,395 | \$ 14,395 | \$ 14,395 |
| SUBTOTAL NON-PERSONNEL | \$ 574,457 | \$ 2,972,978 | \$ 1,498,211 |
| TOTAL | \$ 10,273,502 | \$ 13,259,804 | \$ 11,595,971 |

Revenues by Category

| | FY 2006 BUDGET | FY 2007 BUDGET | FY 2008 PROPOSED |
|------------------------------|-------------------|-------------------|---------------------|
| GENERAL FUND | | | |
| Charges for Current Services | \$ 14,000 | \$ 146,159 | \$ 108,395 |
| Transfers from Other Funds | \$ 2,319,769 | \$ 2,875,880 | \$ 2,642,442 |
| TOTAL | \$ 2,333,769 | \$ 3,022,039 | \$ 2,750,837 |

Salary Schedule

GENERAL FUND

City Auditor and Comptroller

| Class | Position Title | FY 2007 Positions | FY 2008 Positions | Salary | Total |
|-------|----------------|----------------------|----------------------|-----------|--------------|
| 1100 | Accountant III | 15.00 | 17.00 | \$ 71,390 | \$ 1,213,628 |

City Auditor and Comptroller

Salary Schedule

GENERAL FUND

City Auditor and Comptroller

| <i>Class</i> | <i>Position Title</i> | <i>FY 2007 Positions</i> | <i>FY 2008 Positions</i> | <i>Salary</i> | | <i>Total</i> |
|---|------------------------------|------------------------------|------------------------------|---------------|-----------|------------------|
| 1103 | Account Audit Clerk | 14.00 | 13.00 | \$ | 39,169 | \$ 509,197 |
| 1107 | Administrative Aide II | 1.00 | 1.00 | \$ | 50,686 | \$ 50,686 |
| 1133 | Sr Account Audit Clerk | 5.00 | 4.00 | \$ | 45,687 | \$ 182,749 |
| 1183 | Accountant IV | 11.00 | 11.00 | \$ | 90,418 | \$ 994,600 |
| 1348 | Info Systems Analyst II | 1.00 | 2.00 | \$ | 64,621 | \$ 129,242 |
| 1401 | Info Systems Technician | 1.00 | 0.00 | \$ | - | \$ - |
| 1535 | Clerical Assistant II | 0.00 | 1.00 | \$ | 35,402 | \$ 35,402 |
| 1617 | Micrographics Clerk | 1.00 | 1.00 | \$ | 33,907 | \$ 33,907 |
| 1647 | Payroll Audit Specialist I | 2.00 | 0.00 | \$ | - | \$ - |
| 1649 | Payroll Audit Specialist II | 4.00 | 5.00 | \$ | 48,231 | \$ 241,156 |
| 1842 | Accountant II | 30.00 | 26.00 | \$ | 61,921 | \$ 1,609,935 |
| 1876 | Executive Secretary | 0.00 | 1.00 | \$ | 52,009 | \$ 52,009 |
| 1879 | Sr Clerk/Typist | 1.00 | 1.00 | \$ | 43,313 | \$ 43,313 |
| 1886 | Payroll Audit Supv-Auditor | 1.00 | 1.00 | \$ | 58,151 | \$ 58,151 |
| 1926 | Info Systems Analyst IV | 1.00 | 0.00 | \$ | - | \$ - |
| 2107 | Asst City Auditor & Compt | 1.00 | 2.00 | \$ | 175,000 | \$ 350,000 |
| 2137 | City Auditor & Comptroller | 1.00 | 0.00 | \$ | - | \$ - |
| 2217 | Financial Operations Manager | 6.00 | 4.00 | \$ | 134,024 | \$ 536,096 |
| 2228 | Principal Accountant | 11.00 | 9.00 | \$ | 98,189 | \$ 883,699 |
| | Vacancy Factor Adjustment | 0.00 | 0.00 | \$ | - | \$ (401,801) |
| | Temporary Help | 0.00 | 0.00 | \$ | - | \$ 62,674 |
| | Total | 107.00 | 99.00 | | \$ | 6,584,643 |
| CITY AUDITOR AND COMPTROLLER TOTAL | | 107.00 | 99.00 | | \$ | 6,584,643 |